

inverted. Needless to say, those inversions resulted in a loss of American jobs and domestic investment. A piece in the Wall Street Journal reported that one accounting firm estimates that the United States lost \$510 billion from cross-border mergers and acquisitions between 2004 and 2016.

The Republicans knew that if we wanted to boost job creation here at home and improve opportunities for American workers, we needed to address the high corporate tax rate and put American companies on a more competitive footing internationally, so we cut the corporate tax rate and brought the U.S. international tax system into the 21st century by replacing our outdated worldwide system with a modernized territorial tax system.

It didn't take long to see the results: Inversions ended. Economic growth outstripped predictions. The poverty rate dropped. Jobs increased. Incomes grew. In fact, income growth in 2019 was the highest ever recorded, and the real median household income for African-American, Hispanic, and Asian-American workers hit record highs. In other words, tax reform worked, and, importantly, it worked for the very people the Republicans wanted to help—ordinary Americans. By improving the tax situation for American businesses, we improved the job and income situation for American workers, but now the Democrats want to undo all of that.

To pay for their preferred government programs, they want to substantially hike the tax rate on American corporations—once again, putting American businesses at a substantial disadvantage next to their foreign competitors. If the Democrats impose President Biden's suggested tax hike, the combined average top tax rate on corporations in the United States will be higher than that imposed by every one of our major trading partners and competitors, including China.

It is difficult to understand why the Democrats think it is a good idea to put American companies at a disadvantage next to Chinese companies and next to British companies, Japanese companies, French companies, German companies, and the list goes on and on. It is especially difficult to understand why the Democrats would do this now, at the very time our economy is trying to recover from the serious hit we took from the coronavirus.

Unfortunately, it has become clear that the Democrats are either incapable of grasping or don't care about the economic consequences of their proposed tax hikes. The Democrats are fixated on imposing a whole host of new government programs, and they are ready to tax Americans and American businesses to pay for them even if ordinary Americans suffer as a result. Presumably, they think that if ordinary Americans start suffering, they can just offer them some help through a new government program, but I am pretty confident that most Americans

would exchange government assistance for the kinds of jobs and incomes that free them from having to depend on government programs.

Substantially increasing the corporate tax rate—and I am talking substantially; what is being talked about is a 33-percent increase, so it will be a one-third increase in the tax rate—and putting American businesses at a disadvantage on the global stage is not the best way to encourage the creation of those kinds of jobs. Hiking the corporate tax rate will have negative consequences for our economy and for hard-working Americans.

It is easy to say "Tax the corporations; tax the rich people," but those businesses hire American workers. If they have to pay more in taxes, they have to pay less in wages. What we saw, as I mentioned before, was the highest wage increases that we have seen in decades, particularly for lower income Americans.

But apparently what is being talked about with this tax hike is just the beginning. President Biden and his Democratic colleagues have a lot more government programs they want to push, and they have a whole raft of tax hikes waiting in the wings to fund them. There is a hike in the top individual income tax rate that would hit small businesses hard. Most businesses—99 percent of the businesses in my State of South Dakota—are organized as pass-throughs. That means they pay taxes at the individual rate. Those are farmers and ranchers and small business people across my State. They are the people who create the jobs in South Dakota. A hike in the top individual income tax rate hits every one of those small businesses that has an income in excess of \$400,000. That is money that could be used to hire more workers. There is a hike in the capital gains tax, which would discourage investment and decrease the value Americans can expect from their 401(k)s, a new death tax that would hit middle-class families and family farms and businesses, and so much more.

These tax hikes may help the Democrats usher in parts of the socialist fantasy they have been envisioning, but they will do nothing to help American families gain financial stability and secure good jobs and lasting, rewarding careers. Working Americans are the ones who will ultimately suffer the most from the Democrats' tax hike plans.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mrs. FISCHER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. PADILLA). Without objection, it is so ordered.

#### INFRASTRUCTURE

Mrs. FISCHER. Mr. President, I like to think that infrastructure is in my

DNA. My father was Jerry Strobel, a civil engineer who spent his entire career with the Nebraska Department of Transportation. Now, that was back when it was still called the Department of Roads. He eventually became director/State engineer and served under two different Governors, Kay Orr and Ben Nelson, one Republican and one Democrat.

My dad used to take my two brothers and me on weekend road trips across Nebraska to check up on our infrastructure—trips that he would call "inspection tours." Many of the photos that I have from my childhood are of my brothers and me standing on partially finished bridges, in front of bulldozers, and next to highways that were under various stages of completion. He taught me how to drop a plumb line and showed me how to handle his surveying equipment.

Those trips with my dad taught me that infrastructure takes a long time to plan, it takes a long time to permit, and it takes a long time to build. Even short stretches of a single highway can sometimes—well, it can take years to finish. To get the most out of our limited taxpayer resources, we must condense that process to save both time and money.

I learned that reliable infrastructure doesn't happen by accident, and when I was elected to the Nebraska Legislature, I brought that appreciation with me. As chair of the Transportation and Telecommunications Committee, I introduced bills like the Nebraska Build Act. The new revenue from that bill has funded over a dozen important infrastructure projects across Nebraska.

Nebraskans and all Americans know what actual infrastructure is. It is roads and bridges, but it is also ports and airports and railroads and pipelines and waterways and broadband. Those things are a core responsibility of government. The American people also know what infrastructure is not. If Congress passes a bill to reform Medicare, that is not infrastructure; that is healthcare.

We all know that words don't change their meaning overnight to suit one party or the other's political goals, but President Biden seems to think they do. He is asking us to support an infrastructure proposal that could eventually top \$2.7 trillion, which redefines that word to mean policies such as climate research and federally funded home or community care services—things that have nothing to do with what we have traditionally called infrastructure.

Less than 6 percent of the \$2.25 trillion that is identified in the Biden proposal would go to roads and bridges. Barely 4 percent would go to broadband, and less than 2 percent is for airports. At the same time, hundreds of billions of dollars would be funneled to things like housing, Medicare, and electric vehicles.

The President wants to enact trillions of dollars in new taxes to pay for

all of this. Proposals being discussed include raising the capital gains tax to the highest level in history, as well as forcing American businesses—and then, ultimately, their customers—to pay the highest combined corporate tax rate in the developed world. Congressional Democrats have also proposed getting rid of the estate tax exemption, which would make the Federal death tax apply to hard-working, middle-class families for the first time in decades. This would hit our small, family Main Street businesses and our family farms, making it even more difficult to pass their life's work on to their children.

Infrastructure has always been bipartisan, and it has always enjoyed widespread support. I would gladly—I would gladly—support a bill that takes our very real infrastructure problems seriously, and I told President Biden that when I met with him at the White House a few weeks ago. But his proposal simply doesn't do that. The President's plan asks the Senate to vote for a policy wish list of priorities that no one—no one outside of Washington, DC's bubble—has ever dreamed of calling infrastructure.

When it comes to real infrastructure, the Senate does have bipartisan roots. We passed the FAST Act by a vote of 83 to 16 under President Obama in 2015. We passed an FAA reauthorization 93 to 6 under President Trump. And the Senate unanimously approved water development bills and my pipeline safety bill last year. I see no reason why the administration can't tackle this important issue in a bipartisan way once again, and the President, who represented Delaware in the Senate for more than 35 years, knows better than most that we do this every day. We do it on bills like the HAULS Act, which I reintroduced in March to provide more flexibility to ag and livestock haulers and which has won support by both Republicans and Democrats. There is also bipartisan support for my bill to establish an online portal for reporting blocked railroad crossings.

My Democratic colleagues and I find common ground on infrastructure more often than we disagree, and that includes bills like the Rural Spectrum Accessibility Act, which made internet access more widely available in rural areas.

History shows that infrastructure is a bipartisan issue, and it can be once again. But, right now, our friends on the other side of the aisle are pushing this wish list of priorities for their progressive agenda and calling it infrastructure.

For our part, Senate Republicans have made it clear that we are willing to work with the President on a bill that actually addresses our Nation's ailing infrastructure and makes targeted investments to meet the needs that we have.

We introduced our own framework last week. It draws on our past bipartisan successes, like the FAST Act, and

it focuses on roads and bridges, broadband, and other actual infrastructure. It matches or raises the funding levels in the FAST Act, such as \$299 billion versus \$226 billion for roads and bridges, and provides nearly twice as much funding for transportation safety programs and rail and Amtrak grants.

We have spent enormous amounts of money in the last year to deal with COVID-19, and Republicans and Democrats both voted for five bills, totaling around \$4 trillion, to address that very real crisis. Another \$1.9 trillion passed on a partisan basis in January. That is \$6 trillion of new spending in 1 year—\$6 trillion of new spending in 1 year. That level of spending is not sustainable. Adding another \$2.7 trillion that is in the President's plan to this spending that we already have is not sustainable.

Our proposal is clear that funding for infrastructure should be fiscally responsible. It should use existing, proven formula programs as much as possible, and it should make regulations less burdensome. This is what President Biden should be focused on, and I hope that he takes us up on our offer.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. PETERS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### NOMINATION OF JASON SCOTT MILLER

Mr. PETERS. Mr. President, I rise in support of confirming Jason Scott Miller to be the Deputy Director for Management at the Office of Management and Budget.

Mr. Miller has an extensive track record of tackling difficult management challenges and driving innovation both in government and in the private sector.

OMB is and will continue to be central to the administration's efforts to combat the pandemic and spur economic activity in communities all across our Nation.

Mr. Miller's diverse experience and commitment to getting results for the American people will be an asset to the OMB as it takes on these current challenges and those challenges yet to come.

I urge my colleagues to join me in supporting the confirmation of Jason Scott Miller as Deputy Director for Management at OMB.

#### VOTE ON MILLER NOMINATION

And, Mr. President, I ask for the yeas and nays on this nomination.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The PRESIDING OFFICER. Under the previous order, all cloture time is expired.

The question is, Will the Senate advise and consent to the Miller nomination?

The yeas and nays have been ordered. The clerk will call the roll.

The legislative clerk called the roll.

Mr. THUNE. The following Senators are necessarily absent: the Senator from Missouri (Mr. BLUNT), the Senator from North Dakota (Mr. CRAMER), the Senator from Kentucky (Mr. PAUL), the Senator from South Dakota (Mr. ROUNDS), the Senator from Florida (Mr. SCOTT), and the Senator from Alabama (Mr. SHELBY).

Further, if present and voting, the Senator from Florida (Mr. SCOTT) would have voted "nay."

The PRESIDING OFFICER (Mr. LUJÁN). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 81, nays 13, as follows:

[Rollcall Vote No. 167 Ex.]

#### YEAS—81

Baldwin	Hagerty	Padilla
Barrasso	Hassan	Peters
Bennet	Heinrich	Portman
Blumenthal	Hickenlooper	Reed
Booker	Hirono	Romney
Boozman	Hoeven	Rosen
Brown	Hyde-Smith	Rubio
Burr	Johnson	Sanders
Cantwell	Kaine	Sasse
Capito	Kelly	Schatz
Cardin	King	Schumer
Carper	Klobuchar	Shaheen
Casey	Lankford	Sinema
Cassidy	Leahy	Smith
Collins	Lujan	Stabenow
Coons	Lummis	Tester
Cornyn	Manchin	Thune
Cortez Masto	Markey	Tillis
Daines	Marshall	Toomey
Duckworth	McConnell	Van Hollen
Durbin	Menendez	Warner
Ernst	Merkley	Warnock
Feinstein	Moran	Warren
Fischer	Murkowski	Whitehouse
Gillibrand	Murphy	Wicker
Graham	Murray	Wyden
Grassley	Ossoff	Young

#### NAYS—13

Blackburn	Hawley	Scott (SC)
Braun	Inhofe	Sullivan
Cotton	Kennedy	Tuberville
Crapo	Lee	
Cruz	Risch	

#### NOT VOTING—6

Blunt	Paul	Scott (FL)
Cramer	Rounds	Shelby

The nomination was confirmed.

The PRESIDING OFFICER. Under the previous order, the motion to reconsider is considered made and laid upon the table, and the President will be immediately notified of the Senate's action.

The Senator from West Virginia.

Mrs. CAPITO. Mr. President, I ask unanimous consent that Senator CARPER and I be allowed to speak for 1 minute each before the next cloture vote.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### NOMINATION OF JANET GARVIN MCCABE

Mrs. CAPITO. Mr. President, we are about to vote cloture on Janet McCabe, the No. 2 at the EPA, and I vehemently oppose her nomination to this position.

She is the architect of the Clean Power Plan that basically racked my economy in West Virginia, and she has not backed down from that in her testimony. She is very supportive of that plan and even more.